

**CERTIFICATE**

2018

To the Clerk of Ford County, State of Kansas  
We, the undersigned, officers of  
**Rural Fire District**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2018; and (3) the  
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

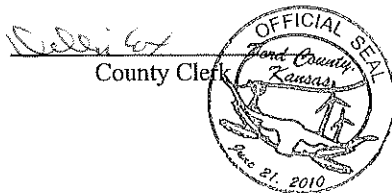
|  |               | Page<br>No. | 2018 Adopted Budget                  |                                  |  |
|--|---------------|-------------|--------------------------------------|----------------------------------|--|
|  |               |             | Budget Authority<br>for Expenditures | Amount of 2017 Ad<br>Valorem Tax | County<br>Clerk's<br>Use Only            |
| Table of Contents:   |               |             |                                      |                                  |  |
| Computation to Determine Limit for 2018                                    |               | 2           |                                      |                                  |  |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3           |                                      |                                  |  |
| Schedule of Transfers  |               | 4           |                                      |                                  |  |
| Statement of Indebt. & Lease/Purchase                                      |               | 5           |                                      |                                  |  |
| <b>Fund</b>  | <b>K.S.A.</b> |             |                                      |                                  |  |
| General  | 19-3610       | 6           | 1,385,000                            | 1,001,023                        | 7.494                                    |
| Non-Budgeted Funds   |               | 7           |                                      |                                  |  |
| <b>Totals</b>  |               | xxxxxxx     | 1,385,000                            | 1,001,023                        | 7.494                                    |
| Budget Summary   |               | 8           |                                      |                                  | County Clerk's Use Only                  |
| Neighborhood Revitalization Rebate   |               |             |                                      |                                  | 133,562,218                              |
| Resolution required? Notice of the vote to adopt required to be published? |               |             |                                      | No                               | Nov. 1, 2017 Total<br>Assessed Valuation |

Assisted by:

Kennedy McKee & Company LLP  
Address:  
1100 W Frontview  
Dodge City, KS 67801  
Email:  
pfriess@kmc-cpa.com

*Shank D. Kline*  
*Ken W. Kline*

Attest: 9-5, 2017



County Clerk

Governing Body

Rural Fire District  
Ford County

2018

Computation to Determine Limit for 2018

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2017 budget | + \$ 966,747   |
| 2. Debt service levy in 2017 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 966,747     |

2017 Valuation Information for Valuation Adjustments

|  |                   |  |
|--|-------------------|--|
| 4. New improvements for 2017:  | + 1,340,304       |  |
| 5. Increase in personal property for 2017:   |                   |  |
| 5a. Personal property 2017   | + 13,144,989      |  |
| 5b. Personal property 2016   | - 11,684,815      |  |
| 5c. Increase in personal property (5a minus 5b)  | + 1,460,174       |  |
|  | (Use Only if > 0) |  |
| 6. Valuation of property that has changed in use during 2017:  | 0                 |  |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 2,800,478         |  |
| 8. Total estimated valuation July, 1, 2017   | 133,324,993       |  |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 130,524,515       |  |
| 10. Factor for increase (7 divided by 9)   | 0.02146           |  |
| 11. Amount of increase (10 times 3)  | + \$ 20,742       |  |
| 12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ 987,489        |  |
| 13. Debt service levy in this 2018 budget  | 0                 |  |
| 14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | 987,489           |  |
| 15. Consumer Price Index for all urban consumers for calendar year 2016  | 1.40%             |  |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ 13,534         |  |
| 17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 1,001,023      |  |

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Rural Fire District  
Ford County

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| 2017<br>Budgeted Funds | Tax Levy Amount in<br>2017 Budget | Allocation for Year 2018 |     |            |          |            |
|------------------------|-----------------------------------|--------------------------|-----|------------|----------|------------|
|                        |                                   | MVT                      | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General                | 966,747                           | 53,840                   | 667 | 4,903      | 4,267    | 346        |
| 0                      | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                        | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                        | 0                                 | 0                        | 0   | 0          | 0        | 0          |
| Total                  | 966,747                           | 53,840                   | 667 | 4,903      | 4,267    | 346        |

County Treas Motor Vehicle Estimate 53,840

County Treas Recreational Vehicle Estimate 667

County Treas 16/20M Vehicle Estimate 4,903

County Treas Commercial Vehicle Tax Estimate 4,267

County Treas Watercraft Tax Estimate 346

MVT Factor 0.05569

RVT Factor 0.00069

16/20M Factor 0.00507

Comm Veh Factor 0.00441

Watercraft Factor 0.00036

2018

Rural Fire District  
Ford County

Schedule of Transfers

| Expenditure<br>Fund Transferred<br>From: | Receipt<br>Fund Transferred<br>To: | Actual<br>Amount for<br>2016 | Current<br>Amount for<br>2017 | Proposed<br>Amount for<br>2018 | Transfers<br>Authorized by<br>Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| General                                  | Fire Equipment                     | 18,956                       | 399,000                       | 620,000                        | 19-3612c                              |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
| <b>Totals</b>                            |                                    | 18,956                       | 399,000                       | 620,000                        |                                       |
| <b>Adjustments*</b>                      |                                    |                              |                               |                                |                                       |
| <b>Adjusted Totals</b>                   |                                    | 18,956                       | 399,000                       | 620,000                        |                                       |

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

| Type of Debt        | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2017 | Date Due |           | Amount Due 2017 |           | Amount Due 2018 |           |
|---------------------|---------------|-----------------|---------------|--------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
|                     |               |                 |               |                                | Interest | Principal | Interest        | Principal | Interest        | Principal |
| General Obligation: |               |                 |               |                                |          |           |                 |           |                 |           |
|                     |               |                 |               |                                |          |           |                 |           |                 |           |
|                     |               |                 |               |                                |          |           |                 |           |                 |           |
| Total G.O.          |               |                 |               | 0                              |          |           | 0               | 0         | 0               | 0         |
| Revenue Bonds:      |               |                 |               |                                |          |           |                 |           |                 |           |
|                     |               |                 |               |                                |          |           |                 |           |                 |           |
|                     |               |                 |               |                                |          |           |                 |           |                 |           |
| Total Revenue       |               |                 |               | 0                              |          |           | 0               | 0         | 0               | 0         |
| Other:              |               |                 |               |                                |          |           |                 |           |                 |           |
|                     |               |                 |               |                                |          |           |                 |           |                 |           |
|                     |               |                 |               |                                |          |           |                 |           |                 |           |
| Total Other         |               |                 |               | 0                              |          |           | 0               | 0         | 0               | 0         |
| Total               |               |                 |               | 0                              |          |           | 0               | 0         | 0               | 0         |

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2017 | Payments Due 2017 | Payments Due 2018 |
|-----------------|---------------|---------------------------|-----------------|---|----------------------------------|-------------------|-------------------|
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           | <b>Total</b>    | <b>0</b>                                    | <b>0</b>                         | <b>0</b>          | <b>0</b>          |

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Rural Fire District  
Ford County

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>General                | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 89,935                        | 175,631                           | 189,122                          |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 928,839                       | 966,747                           | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                           | 8,108                         | 5,000                             | 4,000                            |
| Motor Vehicle Tax                        | 51,514                        | 55,183                            | 53,840                           |
| Recreational Vehicle Tax                 | 639                           | 696                               | 667                              |
| 16/20M Vehicle Tax                       |                               | 4,383                             | 4,903                            |
| Commercial Vehicle Tax                   | 3,910                         | 4,140                             | 4,267                            |
| Watercraft Tax                           |                               | 320                               | 346                              |
| LAVTR                                    |                               |                                   | 0                                |
| In Lieu of Taxes                         | 3,047                         | 3,809                             | 1,600                            |
| Vehicle Rental Excise Tax                | 127                           | 25                                | 59                               |
| Windfarm Allocation                      | 51,936                        | 121,707                           | 125,173                          |
|  |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Neighborhood Revitalization Rebate       |                               |                                   |                                  |
| Miscellaneous                            | 16,657                        |                                   |                                  |
| Does misc. exceed 10% of Total Receipts  |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>1,064,777</b>              | <b>1,162,010</b>                  | <b>194,855</b>                   |
| <b>Resources Available:</b>              | <b>1,154,712</b>              | <b>1,337,641</b>                  | <b>383,977</b>                   |
| Expenditures:                            |                               |                                   |                                  |
| Personnel                                | 589,433                       | 648,272                           | 650,000                          |
| Commodities                              | 17,540                        | 31,350                            | 35,000                           |
| Contractual Services                     | 33,965                        | 49,600                            | 55,000                           |
| Capital Outlay                           | 319,187                       | 20,297                            | 25,000                           |
| Transfer to Fire Equipment               | 18,956                        | 399,000                           | 620,000                          |
|  |                               |                                   |                                  |
| Cash Forward (2018 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does misc. exceed 10% Total Expenditures |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>979,081</b>                | <b>1,148,519</b>                  | <b>1,385,000</b>                 |
| Unencumbered Cash Balance Dec 31         | 175,631                       | 189,122                           | xxxxxxxxxxxxxxxxxxxx             |
| 2016/2017/2018 Budget Authority Amount:  | 1,109,719                     | 1,148,519                         | 1,385,000                        |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 1,385,000                        |
| Tax Required                             |                               |                                   | 1,001,023                        |
| Delinquent Comp Rate:                    | 0.0%                          |                                   | 0                                |
| Amount of 2017 Ad Valorem Tax            |                               |                                   | 1,001,023                        |

Rural Fire District

**NON-BUDGETED FUNDS**

2018

*(Only the actual budget year for 2016 is to be shown)*

Non-Budgeted Funds

| (1) Fund Name:       |        | (2) Fund Name:       |   | (3) Fund Name:       |   | (4) Fund Name:       |   | (5) Fund Name:       |   |
|----------------------|--------|----------------------|---|----------------------|---|----------------------|---|----------------------|---|
| Fire Equipment       |        |                      |   | 0                    |   | 0                    |   | 0                    |   |
| Unencumbered         |        | Unencumbered         |   | Unencumbered         |   | Unencumbered         |   | Unencumbered         |   |
| Cash Balance Jan 1   | 25,193 | Cash Balance Jan 1   |   | Cash Balance Jan 1   |   | Cash Balance Jan 1   |   | Cash Balance Jan 1   |   |
| Receipts:            |        | Receipts:            |   | Receipts:            |   | Receipts:            |   | Receipts:            |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
| Transfer in          | 18,956 |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
| Total Receipts       | 18,956 | Total Receipts       | 0 | Total Receipts       | 0 | Total Receipts       | 0 | Total Receipts       | 0 |
| Resources Available: | 44,149 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 |
| Expenditures:        |        | Expenditures:        |   | Expenditures:        |   | Expenditures:        |   | Expenditures:        |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
| Total Expenditures   | 0      | Total Expenditures   | 0 | Total Expenditures   | 0 | Total Expenditures   | 0 | Total Expenditures   | 0 |
| Cash Balance Dec 31  | 44,149 | Cash Balance Dec 31  | 0 | Cash Balance Dec 31  | 0 | Cash Balance Dec 31  | 0 | Cash Balance Dec 31  | 0 |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |
|                      |        |                      |   |                      |   |                      |   |                      |   |

NOTICE OF BUDGET HEARING

2018

The governing body of  
**Rural Fire District**  
Ford County

will meet on September 5, 2017 at 3:30 PM at Ford County Government Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Ford County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND               | Prior Year Actual 2016 |                  | Current Year Estimate for 2017 |                  | Proposed Budget Year for 2018     |                               |                    |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
|                    | Expenditures           | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2017 Ad Valorem Tax | Estimate Tax Rate* |
| General            | 979,081                | 7.444            | 1,148,519                      | 7.586            | 1,385,000                         | 1,001,023                     | 7.508              |
| Non-Budgeted Funds |                        |                  |                                |                  |                                   |                               |                    |
| Totals             | 979,081                | 7.444            | 1,148,519                      | 7.586            | 1,385,000                         | 1,001,023                     | 7.508              |
| Less: Transfers    | 18,956                 |                  | 399,000                        |                  | 620,000                           |                               |                    |
| Net Expenditures   | 960,125                |                  | 749,519                        |                  | 765,000                           |                               |                    |
| Total Tax Levied   | 954,219                |                  | 966,747                        |                  | xxxxxxxxxxxxxxxx                  |                               |                    |
| Assessed Valuation | 128,190,330            |                  | 127,442,663                    |                  | 133,324,993                       |                               |                    |

Outstanding Indebtedness,

| Jan 1,            | 2015 | 2016 | 2017 |
|-------------------|------|------|------|
| G.O. Bonds        | -    | -    | -    |
| Revenue Bonds     | -    | -    | -    |
| Other             | -    | -    | -    |
| Lease Pur. Princ. | -    | -    | -    |
| Total             | -    | -    | -    |

\*Tax rates are expressed in mills.

Debbie Cox  
County Clerk



